ITA No. 05 of 2003

Hon'ble The Chief Justice
Hon. M.M. Ghildiyal, J.

According all the above appeal are disposed of. No order as to cost. For order see Hon'ble Court's Judgment passed and kept in ITA 438 of 2001.

(The Chief Justice) **(M.M. Ghildiyal, J.)**

Dt. 16.10.2003